

2000



Department of the Treasury
Internal Revenue Service

Instructions for Form 5500-EZ

Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan

Section references are to the Internal Revenue Code unless otherwise noted.

Changes To Note for 2000

EFAST Processing System

Under the computerized ERISA Filing Acceptance System (EFAST) you can continue to choose between two computer scannable formats: "machine print" and "hand print." Machine print forms can be filed electronically or by mail (including certain private delivery services) using computer software from EFAST approved vendors. Hand print forms cannot be filed electronically. However, the green ink used in the 1999 hand print forms has been replaced by black ink with gray shading in response to requests from Form 5500-EZ software vendors who wanted to develop computer software for the hand print version. The hand print version for 2000 permits completion by hand, typewriter or computer software from EFAST approved vendors. For more information, see the instructions for **How To File** on page 2.

EFAST Processing Tips

To reduce the possibility of correspondence and penalties, we remind filers that:

- Paper forms must be obtained from the IRS or printed using software from an EFAST approved software developer.
- Original forms are preferable. Photocopies may be rejected or cause correspondence requiring additional information.
- All information should be in the specific fields or boxes provided on the forms and schedules. Information entered outside of the fields or boxes may not be processed.
- Do not use felt tip pens or other writing instruments that can cause signatures or data to bleed through to the other side of the paper. One-sided documents should have no markings on the blank side.
- Paper should be clean without glue or other sticky substances.
- Do not staple the forms. Use binder clips or other fasteners that do not perforate the paper.
- Do not submit extraneous material or information, such as arrows used to indicate where to sign, notes between preparers of the report, notations on the form, etc.
- Do not submit unnecessary or blank schedules.
- Manual entries on the machine print forms are not permitted.

Telephone Assistance

If you have questions and/or need help completing this form, a new EFAST Help Line will be available effective March 1, 2001. Check www.efast.dol.gov for information about this toll-free telephone service that will be available Monday through Friday from 8:00 a.m. to 8:00 p.m. Eastern time. Until that time, assistance is available by calling the IRS at **1-877-829-5500** (toll-free).

How To Get Forms and Publications

Personal computer. You can access the IRS Web Site 24 hours a day, 7 days a week at www.irs.gov to:

- View forms, instructions, and publications.
- See answers to frequently asked tax questions.
- Search publications on-line by topic or keyword.

- Send comments or request help by e-mail.
- Sign up to receive local and national tax news by e-mail.

You can access the EFAST Web Site 24 hours a day, 7 days a week at www.efast.dol.gov to:

- View forms and related instructions.
- Get information regarding EFAST, including approved software vendors.
- See answers to frequently asked questions about the Form 5500 series and EFAST.
- Access the main PWBA and DOL Web Sites for news, regulations, and publications.

By phone and in person. You can order forms and publications 24 hours a day, 7 days a week, by calling **1-800-TAX-FORM** (1-800-829-3676). You can also get most forms and publications at your local IRS office.

General Instructions

Reminder

For 1994 and prior years, one-participant plan(s) that held \$100,000 or less in total plan assets at the end of any plan year did not have to file Form 5500-EZ (or any other annual information return) for that plan year. For Forms 5500-EZ filed in 1995 and later years, one-participant plans that held more than \$100,000 at the end of any plan year beginning on or after January 1, 1994, must file a Form 5500-EZ for the year the assets exceeded \$100,000 and for each year thereafter, even if total plan assets were reduced to \$100,000 or less. For example, if plan assets in a plan that otherwise satisfies the requirements for filing the Form 5500-EZ totaled \$110,000 at the end of the 1999 plan year, and a distribution occurred in 2000 so that total plan assets were \$85,000 at the end of the 2000 plan year, a Form 5500-EZ must be filed for the 2000 plan year and for all following years.

Purpose of Form

Form 5500-EZ is a simpler form that you can use if you have a one-participant retirement plan and you meet the five conditions listed under **Who May File Form 5500-EZ**. If you do not meet the five conditions, see **Form 5500**, Return/Report of Employee Benefit Plan, for reporting requirements.

Retirement plans can be either defined contribution plans (which include profit-sharing plans, money purchase pension plans, stock bonus plans, and employee stock ownership plans (ESOPs)) or defined benefit pension plans.

Who May File Form 5500-EZ

You may file Form 5500-EZ instead of Form 5500 if you meet **ALL** of the following conditions:

1. The plan is a one-participant plan. This means that as of the 1st day of the plan year for which this form is filed, either:
 - a. The plan only covers you (or you and your spouse) and you (or you and your spouse) own the entire business. (The business may be incorporated or unincorporated); OR

b. The plan only covers one or more partners (or partner(s) and spouse(s)) in a business partnership.

2. The plan meets the minimum coverage requirements of section 410(b) without being combined with any other plan you may have that covers other employees of your business. See the instructions for line 14c for more information.

3. The plan does not provide benefits for anyone except you, or you and your spouse, or one or more partners and their spouses.

4. The plan does not cover a business that is a member of:

- a. An affiliated service group,
- b. A controlled group of corporations, or
- c. A group of businesses under common control.

5. The plan does not cover a business that leases employees. For an explanation of the technical terms above, see **Definitions** on page 3.

If you do not meet all five of the conditions listed above, file Form 5500 instead of Form 5500-EZ. If you meet all five of the conditions, read **Who May Not Have To File**.

Who May Not Have To File

You do not have to file Form 5500-EZ (or Form 5500) for 2000 if you meet the five conditions above, **and**

You have a one-participant plan that had total plan assets of \$100,000 or less at the end of every plan year beginning on or after January 1, 1994, **or**

You have two or more one-participant plans that together had total plan assets of \$100,000 or less at the end of every plan year beginning on or after January 1, 1994.

Note: *All one-participant plans must file a Form 5500-EZ for their final plan year even if the total plan assets have always been less than \$100,000. The final plan year is the year in which distribution of all plan assets is completed. Check the "final return" box at the top of Form 5500-EZ if all assets under the plan(s) (including insurance/annuity contracts) have been distributed to the participants and beneficiaries or distributed to another plan.*

What To File

One-participant retirement plans that are required to file should complete and file Form 5500-EZ for the first year that it is required to be filed and for every plan year thereafter.

When To File

File the 2000 return for plan years that started in 2000. All required forms, schedules, statements, and attachments must be filed by the last day of the 7th calendar month after the end of the plan year that began in 2000 (not to exceed 12 months in length).

Note: *If the filing due date falls on a Saturday, Sunday, or Federal holiday, the return may be filed on the next day that is not a Saturday, Sunday, or Federal holiday.*

Private Delivery Service

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. The most recent list of designated private delivery services was published by the IRS in August 1999 and includes only the following:

- Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, Second Day Service.
- DHL Worldwide Express (DHL): DHL "Same Day" Service, DHL USA Overnight.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M.

The private delivery service can tell you how to get written proof of the mailing date.

See **Where To File** for the street address, when using a private delivery service.

Extension of Time To File

A one-time extension of time to file Form 5500-EZ (up to 2½ months) may be obtained by filing **Form 5558**, Application for Extension of Time To File Certain Employee Plan Returns, **before** the normal due date (not including any extensions) of the return. **You MUST file Form 5558 with the IRS.**

Approved copies of the Form 5558 will not be returned to the filer. However, a photocopy of the extension request that was filed must be attached to the Form 5500-EZ.

The addresses for where to file the Form 5558 are found in the instructions to the Form 5558.

Exception. One-participant plans are automatically granted an extension of time to file Form 5500-EZ until the extended due date of the Federal income tax return of the employer (and are not required to file Form 5558) if all the following conditions are met: **(1)** the plan year and the employer's tax year are the same, **(2)** the employer has been granted an extension of time to file its Federal income tax return to a date later than the normal due date for filing the Form 5500-EZ, and **(3)** a copy of the application for extension of time to file the Federal income tax return is attached to the Form 5500-EZ. Be sure to check box B at the top of the form. An extension granted by using this exception CANNOT be extended further by filing a Form 5558 after the normal due date (without extension) of Form 5500-EZ.

Short Plan Year

For a short plan year, file a return and all applicable schedules by the last day of the 7th month following the end of the short plan year. Modify the heading of the form to show the beginning and ending dates of your short plan year and check box A(4) for a short plan year. If this is also the first or final return, check the appropriate box (box A(1) or A(3)).

Amended Return

If you file an amended return, check box A(2) at the top of the return. Be sure to circle the amended line numbers.

Where To File

File Form 5500-EZ with any required schedules, statements, and attachments, at the address indicated below.

By mail:

PWBA

P.O. Box 7042

Lawrence, KS 66044-7042

By private delivery service:

PWBA / NCS

Attn: EFAST

3833 Greenway Drive

Lawrence, KS 66046-1290

How To File

Paper and Electronic Filing

The 2000 forms are available in two computer scannable formats: **machine print** and **hand print** (the questions are the same). Filers can choose a machine print format that can be either printed on standard 8 ½ by 11 inch paper by computer printers including data in computer scannable **2-D bar codes** on the bottom of each page and filed by mail (including certain private delivery services) or filed electronically. Filers can also choose a hand print format with computer scannable **1-D bar codes** on the bottom of each page and complete their return/report on standard 8 ½ by 11 inch paper by hand, typewriter or a computer using software from an EFAST approved software vendor. The hand print format uses special printing standards that enables EFAST to scan the hand, typewritten and computer entries and must be filed by mail

3. An employer any of whose employees are covered by the plan;

4. An employee organization any of whose members are covered by the plan;

5. An owner, direct or indirect, of 50% or more of: (a) the combined voting power of all classes of stock entitled to vote or the total value of shares of all classes of stock of a corporation, (b) the capital interest or the profits interest of a partnership, or (c) the beneficial interest of a trust or unincorporated enterprise, which is an employer or an employee organization described in paragraph 3 or 4;

6. A relative of any individual, described in paragraph 1, 2, 3, or 5;

7. A corporation, partnership, or trust or estate of which (or in which) 50% or more of: (a) the combined voting power of all classes of stock entitled to vote or the total value of shares of all classes of stock of such corporation, (b) the capital interest or profits interest of such partnership, or (c) the beneficial interest of such trust or estate is owned directly or indirectly, or held by persons described in paragraph 1, 2, 3, 4, or 5;

8. An officer, director (or an individual having power or responsibilities similar to those of officers or directors), or a 10% or more shareholder, directly or indirectly, of a person described in paragraph 3, 4, 5, or 7; or

9. A 10% or more (directly or indirectly in capital or profits) partner or joint venturer of a person described in paragraph 3, 4, 5, or 7.

P (Form 5500)), the IRS will issue EINs for such funds for other reporting purposes. EINs may be obtained by filing Form SS-4 as explained above.

The plan administrator or employer should use the trust's EIN described in the **Note** above when opening a bank account or conducting other transactions for a plan that requires an EIN.

Line 2d. From the list of business activity codes on pages 7 through 9, enter the one that best describes the nature of your business.

Line 3a. Enter the name and address of the plan administrator unless the administrator is the employer identified in line 2a. If this is the case, enter the word "same" on line 3a and leave lines 3b and 3c blank.

Line 3b. Enter the plan administrator's nine-digit EIN. A plan administrator must have an EIN for Form 5500-EZ reporting purposes. If the plan administrator does not have an EIN, apply for one as explained in the instructions for line 2b.

Line 4. If the employer's name and/or EIN have changed since the last return was filed for this plan enter the employer's name, EIN, and the plan number as it appeared on the last return filed for this plan.

Line 5. If the person who prepared the annual return is not the employer named in line 2a or the plan administrator named in line 3a, you may identify the person on line 5.

Line 6. Check one box on this line. Profit-sharing, employee stock ownership (ESOP), stock bonus, and money purchase pension plans are types of defined contribution plans. A "defined contribution plan" is a plan that provides for an individual account for each participant and for benefits based solely on the amount in such account. If a plan is not a defined contribution plan, it is a defined benefit plan.

Line 6a. Any defined benefit pension plan subject to the minimum funding standards must complete and attach Schedule B (Form 5500) to this form. All defined benefit pension plans are subject to the minimum funding standards, except certain insurance contract plans described in section 412(i), church plans, governmental plans, and certain other plans described in section 412(h).

Line 6b. If this is a defined contribution plan for which a waived funding deficiency is being amortized in the current plan year, attach Schedule B (Form 5500) to this form. Complete only lines 3, 8a, 9, and 10 of Schedule B. An enrolled actuary does not have to sign the Schedule B under these circumstances.

Line 7a. If this plan is a master/prototype plan, enter the latest opinion letter number issued for the master/prototype plan. If this plan is a regional prototype plan, enter the latest notification letter number issued for the regional prototype plan. Leave line 7a blank if this plan is not a master/prototype plan or a regional prototype plan.

Line 7b. Check box (1) if you, or you and your spouse together, own 100% of the business which maintains the plan, and the business is unincorporated. Check box (2) if you are a partner in the partnership which maintains the plan. Check box (3) if you, or you and your spouse jointly, own 100% of the shares of the corporation which maintains the plan.

Line 8b. File a separate Form 5500-EZ for each plan if you have two or more one-participant plans with combined total plan assets that exceeded \$100,000 at the end of any plan year beginning on or after January 1, 1994.

Line 9. In general, distributions received by participants from any qualified plan prior to attainment of age 59½, death, or disability will be subject to a 10% tax on the amount of the distributions (in addition to the income tax owed on the amount distributed). In addition, individuals generally must begin to receive distributions from qualified plans by April 1 of the calendar year following the later of the calendar year in which they reach age 70½ or the calendar in which they retire. Five percent owners must begin to receive distributions by April 1st following the calendar year in which they turn 70½.

For more details on early distributions and excess accumulations in qualified retirement plans, see **Pub. 560**, Retirement Plans for Small Business (SEP, SIMPLE, and Qualified Plans) and **Pub. 590**, Individual Retirement

Specific Instructions

Information at the Top of the Form

Check box A(1) if this is the first filing for this plan. Do not check this box if you have ever filed for this plan, even if it was a different form (e.g., Form 5500).

Check box A(2) if you have already filed for the 2000 plan year and are now filing an amended return to correct errors and/or omissions on the previously filed return.

Check box A(3) if all assets under the plan(s) (including insurance/annuity contracts) have been distributed to the participants and beneficiaries or distributed to another plan. The final plan year is the year in which distribution of all plan assets is completed.

Check box A(4) if this form is filed for a period of less than 12 months. Show the dates at the top of the form.

Line 1a. Enter the formal name of the plan or sufficient information to identify the plan.

Line 1b. Enter the three-digit number the employer assigned to the plan. Plans should be numbered consecutively starting with 001.

Once a plan number is used for a plan, it must be used as the plan number for all future filings of returns for the plan, and this number may not be used for any other plan even after the plan is terminated.

Line 1c. Enter the date the plan first became effective.

Line 2a. Enter the employer's name and address. Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the employer has a P.O. box, show the box number instead of the street address.

Line 2b. Enter the employer's nine-digit employer identification number (EIN). For example, 00-1234567. **Do Not Enter Your Social Security Number.**

Employers who do not have an EIN should apply for one on **Form SS-4**, Application for Employer Identification Number, as soon as possible. Form SS-4 can be obtained by calling **1-800-TAX-FORM** (1-800-829-3676) or at the IRS Web Site at **www.irs.gov**. The PWBA does NOT issue EINs.

Note: Although EINs for funds (trusts or custodial accounts) associated with plans are generally not required to be furnished on the Form 5500, 5500-EZ or schedules (except on Schedule

Arrangements (IRAs)(including ROTH IRAs and Education IRAs). In addition, **Form 5329**, Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs, contains detailed information on how to report any excise tax or additional income tax in connection with your plan. These publications and the form can be downloaded at the IRS Web Site (www.irs.gov).

Line 10. Do not include transfers received or rollovers received from other plans on lines 10b and 10c. Those should be included on line 11a.

Line 10b. Enter the total cash contributions received by the plan during the plan year and the contributions owed to the plan at the end of the plan year including contributions for administrative expenses.

Line 10d. Enter the total plan distributions made to participants or beneficiaries (including those distributions that are rolled over, whether or not in a direct transfer under section 401(a)(31)). If distributions include securities or other property, include the current value of the securities or other property at the date these assets were distributed. For distributions of insurance or annuity contracts to participants, enter the cash value of the contract when distributed.

Also report on line 10d a participant loan that is included in line 11a, column (a) (total plan assets - beginning of year) and that has been deemed distributed during the plan year under the provisions of section 72(p) and IRS regulation section 1.72(p)-1 provided both of the following circumstances apply:

- Under the plan, the participant loan is treated as a directed investment solely of the participant's individual account; and
- As of the end of the plan year, the participant is not continuing repayment under the loan.

If either of these circumstances does not apply, a deemed distribution of a participant loan should not be reported on line 10d. Instead, the current value of the participant loan (including interest accruing thereon after the deemed distribution) should be included on line 11a, column (b) (plan assets - end of year) and on line 12e (participant loans), without regard to the occurrence of a deemed distribution.

Note: *Although certain participant loans that are deemed distributions are to be reported on line 10d and are not to be reported as an asset thereafter, they are still considered outstanding loans and are not treated as actual distributions for certain purposes. See Q&As 12 and 19 of IRS regulation section 1.72(p)-1.*

Line 10e. Enter the total plan distributions made during the year attributable to employee contributions or other basis under the plan.

Line 10f. Enter the amount of assets transferred (under section 414(l)) from this plan to another plan, if any. Do not include rollovers or direct transfers under section 401(a)(31) included on line 10d.

Line 10g. Include rollovers, direct transfers under section 401(a)(31), transfers under section 414(l), and net income received by the plan for the year. Do not include unrealized and realized gains or losses.

Line 11a. "Total plan assets" includes rollovers and transfers received from other plans, unrealized and realized gains and losses such as appreciation/depreciation in assets.

Note: *Do not include in column (b) a participant loan that has been deemed distributed if the loan has been reported on line 10d in accordance with the instructions for line 10d.*

Line 11b. Do not include the value of future distributions that will be made to participants.

Line 12a. Enter the value of the plan's participation in a partnership or joint venture.

Line 12b. The term "employer real property" means real property (and related personal property) that is leased to an employer of employees covered by the plan, or to an affiliate of such employer. For purposes of determining the time at which a plan acquires employer real property for purposes of this line, such property shall be deemed to be acquired by the plan on the date on which the plan acquires the property or on the date on

which the lease to the employer (or affiliate) is entered into, whichever is later.

Line 12d. An employer security is any security issued by an employer (including affiliates) of employees covered by the plan. These may include common stocks, preferred stocks, bonds, zero coupon bonds, debentures, convertible debentures, notes and commercial paper.

Line 12e. Enter on this line all loans to participants including residential mortgage loans that are subject to section 72(p). Include the sum of the value of the unpaid principal balances, plus accrued but unpaid interest, if any, for participant loans made under an individual account plan with investment experience segregated for each account made in accordance with 29 CFR 2550.408b-1 and which are secured solely by a portion of the participant's vested accrued benefit. When applicable, combine this amount with the current value of any other participant loans.

Note: *Do not include on line 12e a participant loan that has been deemed distributed if the loan has been reported on line 10d in accordance with the instructions for line 10d.*

After a participant loan that has been deemed distributed is reported on line 10d, it is no longer to be reported as an asset unless the participant resumes repayment under the loan in a later year. However, such a loan (including interest accruing thereon after the deemed distribution) that has not been repaid is still considered outstanding for purposes of applying section 72(p)(2)(A) to determine the maximum amount of subsequent loans. The loan is also considered outstanding for other purposes, such as the qualification requirements of section 401(a), including, for example, the determination of top-heavy status under section 416 and the vesting requirements of Regulations section 1.411(a)-7(d)(5). See Q&As 12 and 19 of Regulations section 1.72(p)-1.

Line 12f. Enter all loans made by the plan except participant loans reported on line 12e. These include loans for construction, securities loans, mortgage loans (either by making or participating in the loans directly or by purchasing loans originated by a third party), and other miscellaneous loans. Include on this line residential mortgage loans that are not subject to section 72(p).

Line 12g. Include all property that has concrete existence and is capable of being processed, such as goods, wares, merchandise, furniture, machines, equipment, animals, automobiles, etc. This includes collectibles, such as works of art, rugs, antiques, metals, gems, stamps, coins, alcoholic beverages, musical instruments, and historical objects (documents, clothes, etc.). Do not include the value of a plan's interest in property reported on lines 12a through 12f, or intangible property, such as patents, copyrights, goodwill, franchises, notes, mortgages, stocks, claims, interests, or other property that embodies intellectual or legal rights.

Line 13. Section 4975 prohibits certain transactions between a plan and any disqualified person and imposes an excise tax on each prohibited transaction.

The section 4975 tax is paid with the filing of **Form 5330**, Return of Excise Taxes Related to Employee Benefit Plans. References to disqualified person transactions refer to all such transactions, not only those that are prohibited.

See **Definitions** for the meaning of "disqualified person."

Line 14b. Count your spouse and your partners' spouses only if they work in the business and benefit under the plan.

Line 14c. Your plan meets the minimum coverage requirements of section 410(b), for purposes of Form 5500-EZ, if the employees of your business (other than those benefiting under the plan) are:

1. Covered by a collective-bargaining agreement, under which retirement benefits were subject to good-faith bargaining,
2. Nonresident aliens who receive no earned income from you that constitutes income from sources within the United States, or
3. Not eligible because they do not meet the plan's minimum age or years-of-service requirements.

Note: You cannot use Form 5500-EZ if you have employees covered by another plan and this one-participant plan relies on that plan to meet the minimum coverage requirements. Use Form 5500 instead.

Line 15b. A qualified joint and survivor annuity is an immediate annuity for the life of the participant, with a survivor annuity for the life of the spouse that is not less than 50% of, and is not greater than 100% of, the amount of the annuity that is payable during the joint lives of the participant and the spouse. The qualified joint and survivor annuity may be provided either by the purchase of an annuity contract from an insurance company or directly from the plan's trust. See section 417(b).

**Privacy Act and
Paperwork Reduction Act Notice**

We ask for the information on this form to carry out the Internal Revenue laws of the United States. This form is required to be filed under section 6058(a) of the Internal Revenue Code. Section 6109 requires you to provide your taxpayer identification number (SSN or EIN). If you fail to provide this information in a timely manner, you may be liable for penalties and interest. Section 6104(b) makes the information contained in this form publicly available. Therefore, the information will be given to anyone who asks for it and may be given to the Pension Benefit Guaranty Corporation (PBGC), Department of Justice for civil

and criminal litigation, and cities, states and the District of Columbia for use in administering their tax laws.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of ERISA or the Internal Revenue Code. Generally, the Form 5500 series return/reports and some of the related schedules are open to public inspection.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	18 hr., 10 min.
Learning about the law or the form	2 hr., 13 min.
Preparing the form	4 hr., 29 min.
Copying, assembling, and sending the form	32 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send this form to this address. Instead, see **Where To File** on page 2.

Forms 5500 and 5500-EZ

Codes for Principal Business Activity

This list of principal business activities and their associated codes is designed to classify an enterprise by type of activity in which it is engaged. These principal activity codes are based on the North American Industry Classification System.

Agriculture, Forestry, Fishing and Hunting		Code		Code		Code	
Crop Production		Heavy Construction		Paper Manufacturing		Computer and Electronic Product Manufacturing	
111100	Oilseed & Grain Farming	234100	Highway, Street, Bridge, & Tunnel Construction	321900	Other Wood Product Mfg	333900	Other General Purpose Machinery Mfg
111210	Vegetable & Melon Farming (including potatoes & yams)	234900	Other Heavy Construction	322100	Pulp, Paper, & Paperboard Mills	334110	Computer & Peripheral Equipment Mfg
111300	Fruit & Tree Nut Farming	Special Trade Contractors		322200	Converted Paper Product Mfg	334200	Communications Equipment Mfg
111400	Greenhouse, Nursery, & Floriculture Production	235110	Plumbing, Heating, & Air-Conditioning Contractors	Printing and Related Support Activities		334310	Audio & Video Equipment Mfg
111900	Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)	235210	Painting & Wall Covering Contractors	323100	Printing & Related Support Activities	334410	Semiconductor & Other Electronic Component Mfg
Animal Production		235310	Electrical Contractors	Petroleum and Coal Products Manufacturing		334500	Navigational, Measuring, Electromedical, & Control Instruments Mfg
112111	Beef Cattle Ranching & Farming	235400	Masonry, Drywall, Insulation, & Tile Contractors	324110	Petroleum Refineries (including integrated)	334610	Manufacturing & Reproducing Magnetic & Optical Media
112112	Cattle Feedlots	235500	Carpentry & Floor Contractors	324120	Asphalt Paving, Roofing, & Saturated Materials Mfg	Electrical Equipment, Appliance, and Component Manufacturing	
112120	Dairy Cattle & Milk Production	235610	Roofing, Siding, & Sheet Metal Contractors	324190	Other Petroleum & Coal Products Mfg	335100	Electric Lighting Equipment Mfg
112210	Hog & Pig Farming	235710	Concrete Contractors	Chemical Manufacturing		335200	Household Appliance Mfg
112300	Poultry & Egg Production	235810	Water Well Drilling Contractors	325100	Basic Chemical Mfg	335310	Electrical Equipment Mfg
112400	Sheep & Goat Farming	235900	Other Special Trade Contractors	325200	Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg	335900	Other Electrical Equipment & Component Mfg
112510	Animal Aquaculture (including shellfish & finfish farms & hatcheries)	Manufacturing		325300	Pesticide, Fertilizer, & Other Agricultural Chemical Mfg	Transportation Equipment Manufacturing	
112900	Other Animal Production	Food Manufacturing		325410	Pharmaceutical & Medicine Mfg	336100	Motor Vehicle Mfg
Forestry and Logging		311110	Animal Food Mfg	325500	Paint, Coating, & Adhesive Mfg	336210	Motor Vehicle Body & Trailer Mfg
113110	Timber Tract Operations	311200	Grain & Oilseed Milling	325600	Soap, Cleaning Compound, & Toilet Preparation Mfg	336300	Motor Vehicle Parts Mfg
113210	Forest Nurseries & Gathering of Forest Products	311300	Sugar & Confectionery Product Mfg	325900	Other Chemical Product & Preparation Mfg	336410	Aerospace Product & Parts Mfg
113310	Logging	311400	Fruit & Vegetable Preserving & Specialty Food Mfg	Plastics and Rubber Products Manufacturing		336510	Railroad Rolling Stock Mfg
Fishing, Hunting and Trapping		311500	Dairy Product Mfg	326100	Plastics Product Mfg	336610	Ship & Boat Building
114110	Fishing	311610	Animal Slaughtering and Processing	326200	Rubber Product Mfg	336990	Other Transportation Equipment Mfg
114210	Hunting & Trapping	311710	Seafood Product Preparation & Packaging	Nonmetallic Mineral Product Manufacturing		Furniture and Related Product Manufacturing	
Support Activities for Agriculture and Forestry		311800	Bakeries & Tortilla Mfg	327100	Clay Product & Refractory Mfg	Miscellaneous Manufacturing	
115110	Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)	311900	Other Food Mfg (including coffee, tea, flavorings & seasonings)	327210	Glass & Glass Product Mfg	337000	Furniture & Related Product Manufacturing
115210	Support Activities for Animal Production	Beverage and Tobacco Product Manufacturing		327300	Cement & Concrete Product Mfg	Wholesale Trade	
115310	Support Activities For Forestry	312110	Soft Drink & Ice Mfg	327400	Lime & Gypsum Product Mfg	Wholesale Trade, Durable Goods	
Mining		312120	Breweries	327900	Other Nonmetallic Mineral Product Mfg	421100	Motor Vehicle & Motor Vehicle Parts & Supplies Wholesalers
211110	Oil & Gas Extraction	312130	Wineries	Primary Metal Manufacturing		421200	Furniture & Home Furnishing Wholesalers
212110	Coal Mining	312140	Distilleries	331110	Iron & Steel Mills & Ferroalloy Mfg	421300	Lumber & Other Construction Materials Wholesalers
212200	Metal Ore Mining	312200	Tobacco Manufacturing	331200	Steel Product Mfg from Purchased Steel	421400	Professional & Commercial Equipment & Supplies Wholesalers
212310	Stone Mining & Quarrying	Textile Mills and Textile Product Mills		331310	Alumina & Aluminum Production & Processing	421500	Metal & Mineral (except Petroleum) Wholesalers
212320	Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying	313000	Textile Mills	331400	Nonferrous Metal (except Aluminum) Production & Processing	421600	Electrical Goods Wholesalers
212390	Other Nonmetallic Mineral Mining & Quarrying	314000	Textile Product Mills	331500	Foundries	421700	Hardware, & Plumbing & Heating Equipment & Supplies Wholesalers
213110	Support Activities for Mining	Apparel Manufacturing		Fabricated Metal Product Manufacturing		421800	Machinery, Equipment, & Supplies Wholesalers
Utilities		315100	Apparel Knitting Mills	332110	Forging & Stamping	421910	Sporting & Recreational Goods & Supplies Wholesalers
221100	Electric Power Generation, Transmission & Distribution	315210	Cut & Sew Apparel Contractors	332210	Cutlery & Handtool Mfg	421920	Toy & Hobby Goods & Supplies Wholesalers
221210	Natural Gas Distribution	315220	Men's & Boys' Cut & Sew Apparel Mfg	332300	Architectural & Structural Metals Mfg	421930	Recyclable Material Wholesalers
221300	Water, Sewage & Other Systems	315230	Women's & Girls' Cut & Sew Apparel Mfg	332400	Boiler, Tank, & Shipping Container Mfg	421940	Jewelry, Watch, Precious Stone, & Precious Metal Wholesalers
Construction		315290	Other Cut & Sew Apparel Mfg	332510	Hardware Mfg	421990	Other Miscellaneous Durable Goods Wholesalers
Building, Developing, and General Contracting		315990	Apparel Accessories & Other Apparel Mfg	332610	Spring & Wire Product Mfg		
233110	Land Subdivision & Land Development	Leather and Allied Product Manufacturing		332700	Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg		
233200	Residential Building Construction	316110	Leather & Hide Tanning & Finishing	332810	Coating, Engraving, Heat Treating, & Allied Activities		
233300	Nonresidential Building Construction	316210	Footwear Mfg (including rubber & plastics)	332900	Other Fabricated Metal Product Mfg		
		316990	Other Leather & Allied Product Mfg	Machinery Manufacturing			
		Wood Product Manufacturing		333100	Agriculture, Construction, & Mining Machinery Mfg		
		321110	Sawmills & Wood Preservation	333200	Industrial Machinery Mfg		
		321210	Veneer, Plywood, & Engineered Wood Product Mfg	333310	Commercial & Service Industry Machinery Mfg		
				333410	Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg		
				333510	Metalworking Machinery Mfg		
				333610	Engine, Turbine & Power Transmission Equipment Mfg		

Code Wholesale Trade, Nondurable Goods 422100 Paper & Paper Product Wholesalers 422210 Drugs & Druggists' Sundries Wholesalers 422300 Apparel, Piece Goods, & Notions Wholesalers 422400 Grocery & Related Product Wholesalers 422500 Farm Product Raw Material Wholesalers 422600 Chemical & Allied Products Wholesalers 422700 Petroleum & Petroleum Products Wholesalers 422800 Beer, Wine, & Distilled Alcoholic Beverage Wholesalers 422910 Farm Supplies Wholesalers 422920 Book, Periodical, & Newspaper Wholesalers 422930 Flower, Nursery Stock, & Florists' Supplies Wholesalers 422940 Tobacco & Tobacco Product Wholesalers 422950 Paint, Varnish, & Supplies Wholesalers 422990 Other Miscellaneous Nondurable Goods Wholesalers	Code Clothing and Clothing Accessories Stores 448110 Men's Clothing Stores 448120 Women's Clothing Stores 448130 Children's & Infants' Clothing Stores 448140 Family Clothing Stores 448150 Clothing Accessories Stores 448190 Other Clothing Stores 448210 Shoe Stores 448310 Jewelry Stores 448320 Luggage & Leather Goods Stores Sporting Goods, Hobby, Book, and Music Stores 451110 Sporting Goods Stores 451120 Hobby, Toy, & Game Stores 451130 Sewing, Needlework, & Piece Goods Stores 451140 Musical Instrument & Supplies Stores 451211 Book Stores 451212 News Dealers & Newsstands 451220 Prerecorded Tape, Compact Disc, & Record Stores General Merchandise Stores 452110 Department stores 452900 Other General Merchandise Stores Miscellaneous Store Retailers 453110 Florists 453210 Office Supplies & Stationery Stores 453220 Gift, Novelty, & Souvenir Stores 453310 Used Merchandise Stores 453910 Pet & Pet Supplies Stores 453920 Art Dealers 453930 Manufactured (Mobile) Home Dealers 453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops) Nonstore Retailers 454110 Electronic Shopping & Mail-Order Houses 454210 Vending Machine Operators 454311 Heating Oil Dealers 454312 Liquefied Petroleum Gas (Bottled Gas) Dealers 454319 Other Fuel Dealers 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)	Code Support Activities for Transportation 488100 Support Activities for Air Transportation 488210 Support Activities for Rail Transportation 488300 Support Activities for Water Transportation 488410 Motor Vehicle Towing 488490 Other Support Activities for Road Transportation 488510 Freight Transportation Arrangement 488990 Other Support Activities for Transportation Couriers and Messengers 492110 Couriers 492210 Local Messengers & Local Delivery Warehousing and Storage 493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units) Information Publishing Industries 511110 Newspaper Publishers 511120 Periodical Publishers 511130 Book Publishers 511140 Database & Directory Publishers 511190 Other Publishers 511210 Software Publishers Motion Picture and Sound Recording Industries 512100 Motion Picture & Video Industries (except video rental) 512200 Sound Recording Industries Broadcasting and Telecommunications 513100 Radio & Television Broadcasting 513200 Cable Networks & Program Distribution 513300 Telecommunications (including paging, cellular, satellite, & other telecommunications) Information Services and Data Processing Services 514100 Information Services (including news syndicates, libraries, & on-line information services) 514210 Data Processing Services	Code 523210 Securities & Commodity Exchanges 523900 Other Financial Investment Activities (including portfolio management & investment advice) Insurance Carriers and Related Activities 524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers 524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers 524210 Insurance Agencies & Brokerages 524290 Other Insurance Related Activities Funds, Trusts, and Other Financial Vehicles 525100 Insurance & Employee Benefit Funds 525910 Open-End Investment Funds (Form 1120-RIC) 525920 Trusts, Estates, & Agency Accounts 525930 Real Estate Investment Trusts (Form 1120-REIT) 525990 Other Financial Vehicles "Offices of Bank Holding Companies" and "Offices of Other Holding Companies," are located under Management of Companies (Holding Companies) at code 551111
Retail Trade Motor Vehicle and Parts Dealers 441110 New Car Dealers 441120 Used Car Dealers 441210 Recreational Vehicle Dealers 441221 Motorcycle Dealers 441222 Boat Dealers 441229 All Other Motor Vehicle Dealers 441300 Automotive Parts, Accessories, & Tire Stores Furniture and Home Furnishings Stores 442110 Furniture Stores 442210 Floor Covering Stores 442291 Window Treatment Stores 442299 All Other Home Furnishings Stores Electronics and Appliance Stores 443111 Household Appliance Stores 443112 Radio, Television, & Other Electronics Stores 443120 Computer & Software Stores 443130 Camera & Photographic Supplies Stores Building Material and Garden Equipment and Supplies Dealers 444110 Home Centers 444120 Paint & Wallpaper Stores 444130 Hardware Stores 444190 Other Building Material Dealers 444200 Lawn & Garden Equipment & Supplies Stores Food and Beverage Stores 445110 Supermarkets and Other Grocery (except Convenience) Stores 445120 Convenience Stores 445210 Meat Markets 445220 Fish & Seafood Markets 445230 Fruit & Vegetable Markets 445291 Baked Goods Stores 445292 Confectionery & Nut Stores 445299 All Other Specialty Food Stores 445310 Beer, Wine, & Liquor Stores Health and Personal Care Stores 446110 Pharmacies & Drug Stores 446120 Cosmetics, Beauty Supplies, & Perfume Stores 446130 Optical Goods Stores 446190 Other Health & Personal Care Stores Gasoline Stations 447100 Gasoline Stations (including convenience stores with gas)	Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation Truck Transportation 484110 General Freight Trucking, Local 484120 General Freight Trucking, Long-distance 484200 Specialized Freight Trucking Transit and Ground Passenger Transportation 485110 Urban Transit Systems 485210 Interurban & Rural Bus Transportation 485310 Taxi Service 485320 Limousine Service 485410 School & Employee Bus Transportation 485510 Charter Bus Industry 485990 Other Transit & Ground Passenger Transportation Pipeline Transportation 486000 Pipeline Transportation Scenic & Sightseeing Transportation 487000 Scenic & Sightseeing Transportation	Finance and Insurance Depository Credit Intermediation 522110 Commercial Banking 522120 Savings Institutions 522130 Credit Unions 522190 Other Depository Credit Intermediation Nondepository Credit Intermediation 522210 Credit Card Issuing 522220 Sales Financing 522291 Consumer Lending 522292 Real Estate Credit (including mortgage bankers & originators) 522293 International Trade Financing 522294 Secondary Market Financing 522298 All Other Nondepository Credit Intermediation Activities Related to Credit Intermediation 522300 Activities Related to Credit Intermediation (including loan brokers) Securities, Commodity Contracts, and Other Financial Investments and Related Activities 523110 Investment Banking & Securities Dealing 523120 Securities Brokerage 523130 Commodity Contracts Dealing 523140 Commodity Contracts Brokerage	Real Estate and Rental and Leasing Real Estate 531110 Lessors of Residential Buildings & Dwellings 531114 Cooperative Housing 531120 Lessors of Nonresidential Buildings (except Miniwarehouses) 531130 Lessors of Miniwarehouses & Self-Storage Units 531190 Lessors of Other Real Estate Property 531210 Offices of Real Estate Agents & Brokers 531310 Real Estate Property Managers 531320 Offices of Real Estate Appraisers 531390 Other Activities Related to Real Estate Rental and Leasing Services 532100 Automotive Equipment Rental & Leasing 532210 Consumer Electronics & Appliances Rental 532220 Formal Wear & Costume Rental 532230 Video Tape & Disc Rental 532290 Other Consumer Goods Rental 532310 General Rental Centers 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing Lessors of Nonfinancial Intangible Assets (except copyrighted works) 533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works) Professional, Scientific, and Technical Services Legal Services 541110 Offices of Lawyers 541190 Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services 541211 Offices of Certified Public Accountants 541213 Tax Preparation Services 541214 Payroll Services 541219 Other Accounting Services Architectural, Engineering, and Related Services 541310 Architectural Services

Code 541320 Landscape Architecture Services 541330 Engineering Services 541340 Drafting Services 541350 Building Inspection Services 541360 Geophysical Surveying & Mapping Services 541370 Surveying & Mapping (except Geophysical) Services 541380 Testing Laboratories Specialized Design Services 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design) Computer Systems Design and Related Services 541511 Custom Computer Programming Services 541512 Computer Systems Design Services 541513 Computer Facilities Management Services 541519 Other Computer Related Services Other Professional, Scientific, and Technical Services 541600 Management, Scientific, & Technical Consulting Services 541700 Scientific Research & Development Services 541800 Advertising & Related Services 541910 Marketing Research & Public Opinion Polling 541920 Photographic Services 541930 Translation & Interpretation Services 541940 Veterinary Services 541990 All Other Professional, Scientific, & Technical Services	Code 561500 Travel Arrangement & Reservation Services 561600 Investigation & Security Services 561710 Exterminating & Pest Control Services 561720 Janitorial Services 561730 Landscaping Services 561740 Carpet & Upholstery Cleaning Services 561790 Other Services to Buildings & Dwellings 561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers) Waste Management and Remediation Services 562000 Waste Management & Remediation Services Educational Services 611000 Educational Services (including schools, colleges, & universities) Health Care and Social Assistance Offices of Physicians and Dentists 621111 Offices of Physicians (except mental health specialists) 621112 Offices of Physicians, Mental Health Specialists 621210 Offices of Dentists Offices of Other Health Practitioners 621310 Offices of Chiropractors 621320 Offices of Optometrists 621330 Offices of Mental Health Practitioners (except Physicians) 621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists 621391 Offices of Podiatrists 621399 Offices of All Other Miscellaneous Health Practitioners Outpatient Care Centers 621410 Family Planning Centers 621420 Outpatient Mental Health & Substance Abuse Centers 621491 HMO Medical Centers 621492 Kidney Dialysis Centers 621493 Freestanding Ambulatory Surgical & Emergency Centers 621498 All Other Outpatient Care Centers Medical and Diagnostic Laboratories 621510 Medical & Diagnostic Laboratories Home Health Care Services 621610 Home Health Care Services	Code Other Ambulatory Health Care Services 621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks) Hospitals 622000 Hospitals Nursing and Residential Care Facilities 623000 Nursing & Residential Care Facilities Social Assistance 624100 Individual & Family Services 624200 Community Food & Housing, & Emergency & Other Relief Services 624310 Vocational Rehabilitation Services 624410 Child Day Care Services Arts, Entertainment, and Recreation Performing Arts, Spectator Sports, and Related Industries 711100 Performing Arts Companies 711210 Spectator Sports (including sports clubs & racetracks) 711300 Promoters of Performing Arts, Sports, & Similar Events 711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures 711510 Independent Artists, Writers, & Performers Museums, Historical Sites, and Similar Institutions 712100 Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries 713100 Amusement Parks & Arcades 713200 Gambling Industries 713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)	Code Food Services and Drinking Places 722110 Full-Service Restaurants 722210 Limited-Service Eating Places 722300 Special Food Services (including food service contractors & caterers) 722410 Drinking Places (Alcoholic Beverages) Other Services Repair and Maintenance 811110 Automotive Mechanical & Electrical Repair & Maintenance 811120 Automotive Body, Paint, Interior, & Glass Repair 811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes) 811210 Electronic & Precision Equipment Repair & Maintenance 811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance 811410 Home & Garden Equipment & Appliance Repair & Maintenance 811420 Reupholstery & Furniture Repair 811430 Footwear & Leather Goods Repair 811490 Other Personal & Household Goods Repair & Maintenance Personal and Laundry Services 812111 Barber Shops 812112 Beauty Salons 812113 Nail Salons 812190 Other Personal Care Services (including diet & weight reducing centers) 812210 Funeral Homes & Funeral Services 812220 Cemeteries & Crematories 812310 Coin-Operated Laundries & Drycleaners 812320 Drycleaning & Laundry Services (except Coin-Operated) 812330 Linen & Uniform Supply 812910 Pet Care (except Veterinary) Services 812920 Photofinishing 812930 Parking Lots & Garages 812990 All Other Personal Services Religious, Grantmaking, Civic, Professional, and Similar Organizations 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)
Management of Companies (Holding Companies) 551111 Offices of Bank Holding Companies 551112 Offices of Other Holding Companies Administrative and Support and Waste Management and Remediation Services Administrative and Support Services 561110 Office Administrative Services 561210 Facilities Support Services 561300 Employment Services 561410 Document Preparation Services 561420 Telephone Call Centers 561430 Business Service Centers (including private mail centers & copy shops) 561440 Collection Agencies 561450 Credit Bureaus 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)		Accommodation and Food Services Accommodation 721110 Hotels (except casino hotels) & Motels 721120 Casino Hotels 721191 Bed & Breakfast Inns 721199 All Other Traveler Accommodation 721210 RV (Recreational Vehicle) Parks & Recreational Camps 721310 Rooming & Boarding Houses	